

Grand Isle Select Board
Grand Isle Town Office 9 Hyde Rd, Grand Isle VT
Minutes of the Meeting for Monday April 24, 2023

CALL TO ORDER: Selectboard Chair, Couper Shaw, calls the meeting to order at 6:00pm.

Board Members Present: Jeff Parizo, Couper Shaw, Ellen Howrigan, Josie Leavitt

Community Members Present: Jean Prouty, Colleen Bushway, Ronnie Bushway, Denise Abbott-Douglass, Emily Clark, Jonathan Debono, Rachael Griggs, Melissa Boutin, Sue Lawrence, Jennifer Morway, KC Fantoni, Mike Donoghue, Bianca Lafayette, John Lafayette, Esther Blow

New Business

Speed Ordinance Warning Discussion: *Jeff Parizo makes a motion to allow Couper Shaw to contact the attorney regarding the speed ordinance. Ellen Howrigan seconds. No further discussion. Vote passes unanimously.*

234 West Shore Road Curb Cut: *Ellen Howrigan makes a motion to approve the curb cut for Rob and Jennifer Morway. Jeff Parizo seconds. No further discussion. Vote passes unanimously.*

Old Business

Internal Controls Discussion: Couper Shaw reads through the auditor's management letter. Jeff Parizo says he would like Ron Bushway and Brad Sheridan to investigate updating the transfer station system to be able to accept debit & credit cards. Josie Leavitt recommends that the transfer station look into Square for a point-of-sale system. Ron Bushway says he will look into it and update the select board at the next select board meeting. Jeff Parizo and Melissa Boutin discuss fund balance entries. The select board discusses the recommendation for authorization of journal entries. Jeff Parizo asks if this can be similar to a warrant that the select board signs off on, Couper Shaw agrees that is a good idea. The select board discusses the recommendation of fraud policy. Jeff Parizo asks if this policy is something the town attorney should draft. Josie Levitt says she will check if VLCT has a fraud policy template. Couper Shaw says that if VLCT does not have a policy template, they will go to the town attorney. The select board discusses the fraud risk assessment recommendation. Jeff Parizo asks Melissa Boutin if their insurance company does this. Melissa Boutin says she believes VLCT does it. Jeff Parizo says the letter states the town has not done a fraud risk assessment. Melissa Boutin explains that she believes that recommendation is in regards to the transfer station. Couper Shaw explains that these are secondary recommendations from the auditor. Ellen Howrigan says that she understood the recommendation as saying they should get a full understanding on how things are done so that they can see if there are any points where there may be an opportunity for fraud and then address where they can tighten the controls. Couper Shaw says that they should speak to VLCT on how often that should be done. Josie Leavitt says she will ask VLCT that when she inquires about the fraud policy template. Jeff Parizo says they should reach out to Sullivan & Powers and ask for more information on how to address this. Rachael Griggs comments that Sullivan & Powers may be able to help with creating the Fraud Policy if VLCT does not have a template. Josie Leavitt says she will ask Sullivan & Powers. The select board discusses the investment and banking policy. Couper Shaw explains that Melissa Boutin is looking into

interest rates and CDs. Jeff Parizo reads from the letter and explains that they are recommending a policy for investments. The select board discusses what a policy for investment might include. Couper Shaw asks Josie Leavitt to ask VLCT if they have a template for this type of policy. Josie Leavitt recommends that they reach out to surrounding towns and review their policies. Couper Shaw, reading from the letter, says that it is noted that they do not have a procurement policy and it is recommended they create one. Jeff Parizo says they have a purchasing policy, but it does not look like it meets the criteria they are looking for. Josie Leavitt says she will ask VLCT about this policy as well, and points out that they have a lot of what is needed already and they just might need to pull it together to make a uniform policy. Couper Shaw reads from the letter regarding the recommendation for accounting for marriage and dog licenses. Couper Shaw says that the town currently does not budget for interest on delinquent taxes and highway aid and the auditor recommends that they do. Couper Shaw reads the recommendation from the auditor's letter. Melissa Boutin says that they have made this change and has been implemented for FY24. Couper Shaw says that the auditor recommends that the town creates an accounting and procedures manual. Jeff Parizo says that they may need to reach out to VLCT, NEMRIC, and the auditor to create this manual. Josie Leavitt says she thinks they should not rely on a template for this manual, that could start with a template and add to it as they go through each step. Couper Shaw explains that this manual should include everything needed for future employees to reference. Couper Shaw says the auditor recommends that town utilize the general fund for cemetery purposes. Melissa Boutin explains that the cemetery has a policy in place and that they are separate. Jeff Parizo says Melissa Boutin should work with the cemetery to create a policy to keep it the way it is. Melissa Boutin agrees. Couper Shaw reads from the letter the recommendation for documentation of the internal control system. The select board discusses how creating the manual satisfies this recommendation. The select board discusses the recommendation regarding uninsured certificates of deposit and that the policy they will create will address this issue. The select board discusses the recommendation for voter accrued appropriations. KC Fantoni says he would like to see the recurring budget ballot items, that he looked for it in the town report and cannot find it. Melissa Boutin says that the recurring budget ballot items are in the town report on page 39. Emily Clark makes a recommendation on how to handle the recurring budget items on the town ballot. Denise Abbott-Douglass says they should see how other towns handle this.

Adjournment: Jeff Parizo makes a motion to adjourn at 7:13pm. Josie Leavitt seconds. No further discussion. Vote passes unanimously.